



State Transient Room Tax Act

Sunset Review of Title 59, Chapter 28

OFFICE OF LEGISLATIVE RESEARCH AND GENERAL COUNSEL

Revenue and Taxation Interim Committee

September 15, 2021



State Transient Room Tax Act

- **Imposes a 0.32% tax on certain tourist accommodations**
- **Revenue collected by the state funds:**
 - Outdoor Recreational Infrastructure Grant Program
 - Recreation Restoration Infrastructure Grant Program
 - Hospitality and Tourism Management Career and Technical Education Pilot Program
 - 6% of revenue, up to \$300,000 per fiscal year
- **Repealed on January 1, 2023, if the Legislature takes no action**